

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 215 Section 215.135 Informal Review in Administrative Hearings Not Available</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 215  
INFORMAL CONFERENCE BOARD**

**Section 215.135 Informal Review in Administrative Hearings Not Available**

- a) Effective with respect to a Notice of Proposed Liability, Notice of Proposed Deficiency, or Notice of Proposed Claim denial issued on or after May 31, 2007, when the Informal Conference Board has issued an Action Decision that addresses the merits of the audit adjustments, a taxpayer that files a protest of any subsequent Notice of Tax Liability, Notice of Deficiency, of Notice of Claim Denial with the Office of Administrative Hearings cannot request informal review as provided by 86 Ill. Adm. Code 200.135
- b) See 86 Ill. Adm. Code 200.135 for further guidance.

(Source: Added at 31 Ill. Reg. 8535, effective June 1, 2007)